ATTESTATION ENGAGEMENT

Township of Pine Grove

Warren County, Pennsylvania

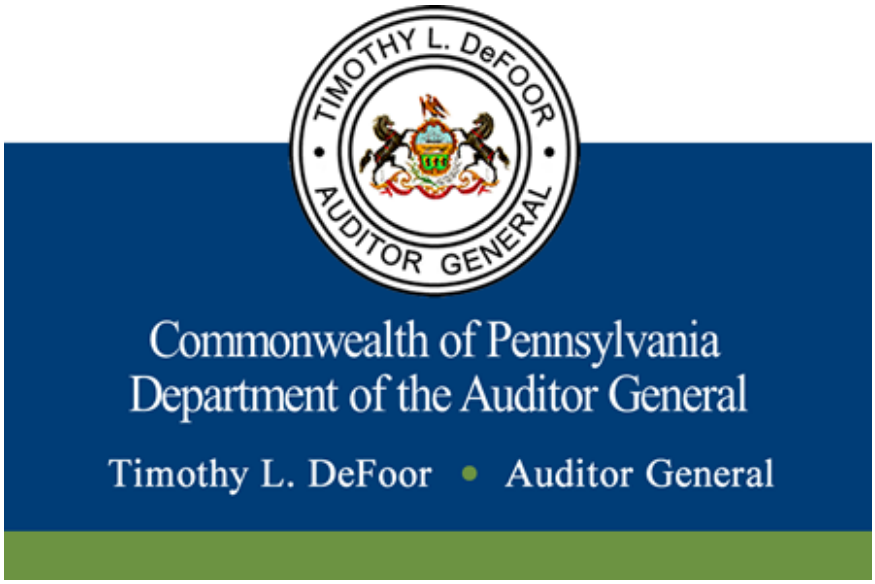
61-215

Liquid Fuels Tax Fund

For the Period

January 1, 2020 to December 31, 2023

April 2025



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TIMOTHY L. DEFOOR
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Michael Carroll
Secretary
Department of Transportation
Harrisburg, PA 17120

We examined the accompanying Forms MS-965 With Adjustments for the Liquid Fuels Tax Fund of the Township of Pine Grove, Warren County, for the period January 1, 2020 to December 31, 2023. The municipality's management is responsible for presenting the Forms MS-965 in accordance with the criteria described in the Background section of this report and the Department of Transportation's *Publication 9*. Our responsibility is to express an opinion on the Forms MS-965 With Adjustments based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Forms MS-965 are presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the Forms MS-965. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of the Forms MS-965, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with ethical requirements relating to the engagement.

In our opinion, the Forms MS-965 With Adjustments present, in all material respects, the information required by the Pennsylvania Department of Transportation for the Liquid Fuels Tax Fund of the Township of Pine Grove, Warren County, for the period January 1, 2020 to December 31, 2023, in accordance with the criteria described in the Background section of this report and the Department of Transportation's *Publication 9*.

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Forms MS-965; any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements; and abuse that has a material effect on the Forms MS-965. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether the Forms MS-965 are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over reporting on the Forms MS-965 or on compliance and other matters; accordingly, we express no such opinions.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Forms MS-965 will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

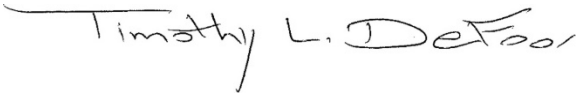
Our consideration of internal control was for the limited purpose of expressing an opinion on whether the Forms MS-965 are presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our engagement we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the finding listed below, that we consider to be a significant deficiency in internal control:

- Township Paid An Incorrect Invoice.

As part of obtaining reasonable assurance about whether the Forms MS-965 are free from material misstatement, we performed tests of the Township of Pine Grove, Warren County's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of amounts on the Forms MS-965. However, providing an opinion on compliance with those provisions was not an objective of our engagement, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The purpose of this report is to determine whether the municipality's Liquid Fuels Tax Fund money is spent in accordance with the laws and regulations identified in the Background section of this report and the Department of Transportation's *Publication 9*. This report is not suitable for any other purpose.

We appreciate the courtesy extended by the Township of Pine Grove, Warren County, to us during the course of our examination. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.



Timothy L. DeFoor
Auditor General
February 25, 2025

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TOWNSHIP OF PINE GROVE
WARREN COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

Background

The Liquid Fuels Tax Municipal Allocation Law, Act 655 of 1956, as amended, see also 72 P.S. § 2615.5, et sec., provides municipalities other than counties (i.e., townships, boroughs, cities, towns, home rule, and optional plan governments) with an annual allocation of liquid fuels taxes from the state's Motor License Fund to be used for the maintenance and repair of streets, roads, and bridges for which the municipality is responsible. The allocation of these funds to municipalities is based upon: (1) 50 percent on the municipality's proportion of local road mileage to the total local road mileage in the state; and (2) 50 percent on the proportion of a municipality's population to the total population in the state.

Title 75 Pa.C.S. § 9511 of the Pennsylvania Vehicle Code provides municipalities with annual maintenance payments to be received from the Motor License Fund for functionally local highways that were transferred to a municipality from the Commonwealth of Pennsylvania.

Each municipality must deposit the allocation of Liquid Fuels Tax funds and annual maintenance payments that it receives into a special fund called either the Municipal Liquid Fuels Tax Fund or State Fund. A municipality may not deposit any other monies into this fund except when the municipality does not have enough money in the special fund to meet the payments called for by its current annual budget for road and bridge purposes. In such a case, the municipality may borrow money or transfer money from its General Fund to its Liquid Fuels Tax Fund.

The Department of Transportation has been given the regulatory authority for the administration of these funds. Department of Transportation's *Publication 9* includes the policies and procedures for the administration of Act 655, as amended, and the Liquid Fuels Tax Fund money. However, if there is a difference between *Publication 9* and any legislation, the legislation shall govern.

To qualify for the annual allocation of Liquid Fuels Tax funds, *Publication 9* indicates that each municipality shall:

1. Submit annual reports (MS-965, Actual Use Report, MS-965P, Project and Miscellaneous Receipts, and MS-965S, Record of Checks).

2. Make deposits and payments or expenditures in compliance with Act 655 of 1956, as amended. Failure to do so may result in not receiving allocations from PennDOT until all discrepancies are resolved. *Publication 9*, Section 2.6, includes information about investing Liquid Fuels Tax monies, using loan or bond proceeds, and types of receipts into the Liquid Fuels Tax Fund.

Background (Continued)

3. Submit the Pennsylvania Department of Community and Economic Development's (DCED) Report of Elected and Appointed Officials by January 31st and the Survey of Financial Condition By March 15th.

4. Ensure resolution of all Contractor Responsibility Program (CRP) holds and blocks imposed by the Department of Revenue and the Department of Labor and Industry.

5. Ensure resolution of all reimbursements required as a result of audits performed by the Department of the Auditor General or monitoring reviews performed by the Department of Transportation's Financial Consultants.

Criteria

The criteria for the Form MS-965 With Adjustment are described below.

Section 1 of Form MS-965 With Adjustments provides a summary of Liquid Fuels Tax Fund expenditures by category. Categories requiring explanation include:

- Major equipment purchases are purchases of road machinery and road equipment with varying yearly costs in excess of the amounts indicated below:

2020	2021	2022	2023
$11,300.00	$11,500.00	$11,800.00	$12,200.00

- Minor equipment purchases are purchases of road machinery and road equipment with varying yearly costs that are less than or equal to the amounts indicated below:

2020	2021	2022	2023
$11,300.00	$11,500.00	$11,800.00	$12,200.00

- Agility projects are exchanges of services with the Department of Transportation.

TOWNSHIP OF PINE GROVE
WARREN COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

Background (Continued)

Section 2 of Form MS-965 With Adjustments provides information on the fund balance. Categories requiring explanation include:

- The state allocation is available from the Department of Transportation in March of each year. The amount the municipality receives is based half on its population and half on its road mileage.

- Municipalities that transferred roads from the Commonwealth of Pennsylvania to the municipality through the Highway Transfer Program receive annual turnback allocations in March of each year from the Department of Transportation. Turnback allocations are based on the mileage of the roads transferred.

- Expenditures include the total transferred from Section 1.

Section 3 of Form MS-965 With Adjustments determines if the municipality expended Liquid Fuels Tax Fund money in excess of the permissible amount for equipment and the balance that the municipality may carry forward for the purchase of equipment to the subsequent year.

Department of Transportation *Publication 9* requires that the amount expended for equipment purchases in a given year not exceed the sum of the equipment balance carried forward from the previous year and 20 percent of the current year's Liquid Fuels Tax Fund allocation and, if applicable, 20 percent of the turnback allocation plus other Department of Transportation approved adjustments.

If the municipality spent in excess of the amount listed on Line 4, the excess must be reimbursed to the Liquid Fuels Tax Fund.

The equipment balance to be carried forward for the subsequent year is the lesser of the amount on Line 6 or the ending fund balance on Line 6 of Section 2, but not less than zero.

TOWNSHIP OF PINE GROVE
WARREN COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

Background (Continued)

Basis of Presentation

The financial activities of the municipality are accounted for in separate funds. The Liquid Fuels Tax Fund is used to account for state aid revenues from the Pennsylvania Department of Transportation used primarily for building and improving local roads and bridges. The Form MS-965 has been prepared in accordance with reporting requirements prescribed by the Pennsylvania Department of Transportation as a result of the Fuels Tax Act 655, dated 1956 and as amended, which does not constitute a complete presentation of the entity's assets, liabilities, expenses, and fund balance. Accordingly, the presentation of Form MS-965 With Adjustments is restricted to the Liquid Fuels Tax Fund, which represents a segment of the entity.

Basis Of Accounting

The accompanying Forms MS-965 With Adjustments is prepared in accordance with reporting requirements prescribed by the Pennsylvania Department of Transportation. Under this method, revenues are recognized when received and expenditures are recorded when paid.

General Fixed Assets

General fixed assets are recognized as expenditures at the time of purchase. No depreciation has been provided on the heavy equipment used to maintain and repair roads and bridges.

TOWNSHIP OF PINE GROVE
WARREN COUNTY
LIQUID FUELS TAX FUND
2020 FORM MS-965 – SECTION 1
WITH ADJUSTMENTS

Expenditure Summary	Reported	Adjustments	Adjusted Amount
Minor equipment purchases	$ -	$ -	$ -
Computer/Computer related training	-	-	-
Major equipment purchases	40,000.00	-	40,000.00
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	47,138.56	-	47,138.56
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	1,263.61	-	1,263.61
Maintenance and repair of roads and bridges	102,498.55	-	102,498.55
Highway construction and rebuilding projects	147,670.72	-	147,670.72
Miscellaneous	56.00	-	56.00
Total (To Section 2, Line 5)	$ 338,627.44	$ -	$ 338,627.44

TOWNSHIP OF PINE GROVE
WARREN COUNTY
LIQUID FUELS TAX FUND
2020 FORM MS-965 – SECTION 2
WITH ADJUSTMENTS

Fund Balance	Reported	Adjustments	Adjusted Amount
1. Balance, January 1, 2020	$ 163,575.12	$ -	$ 163,575.12
Receipts:			
2. State allocation	144,116.85	-	144,116.85
2a. Turnback allocation	8,840.00	-	8,840.00
2b. Interest on investments	303.06	-	303.06
2c. Miscellaneous	69,475.00	-	69,475.00
3. Total receipts	222,734.91	-	222,734.91
4. Total funds available	386,310.03	-	386,310.03
5. Expenditures (Section 1)	338,627.44	-	338,627.44
6. Balance, December 31, 2020	$ 47,682.59	$ -	$ 47,682.59

TOWNSHIP OF PINE GROVE
WARREN COUNTY
LIQUID FUELS TAX FUND
2020 FORM MS-965 – SECTION 3
WITH ADJUSTMENTS

Equipment Balance	Reported	Adjustments	Adjusted Amount
1. Prior year equipment balance	$ 135,575.12	$ -	$ 135,575.12
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	30,591.37	-	30,591.37
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	166,166.49	-	166,166.49
5. Less: Major equipment expenditures	40,000.00	-	40,000.00
6. Remainder	126,166.49	-	126,166.49
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	$ 47,682.59	$ -	$ 47,682.59

TOWNSHIP OF PINE GROVE
WARREN COUNTY
LIQUID FUELS TAX FUND
2021 FORM MS-965 – SECTION 1
WITH ADJUSTMENTS

Expenditure Summary	Reported	Adjustments	Adjusted Amount
Minor equipment purchases	$ -	$ -	$ -
Computer/Computer related training	-	-	-
Major equipment purchases	35,550.00	-	35,550.00
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	8,267.75	-	8,267.75
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	315.51	-	315.51
Maintenance and repair of roads and bridges	12,563.81	-	12,563.81
Highway construction and rebuilding projects	100,000.00	-	100,000.00
Miscellaneous	56.28	-	56.28
Total (To Section 2, Line 5)	$ 156,753.35	$ -	$ 156,753.35

TOWNSHIP OF PINE GROVE
WARREN COUNTY
LIQUID FUELS TAX FUND
2021 FORM MS-965 – SECTION 2
WITH ADJUSTMENTS

Fund Balance	Reported	Adjustments	Adjusted Amount
1. Balance, January 1, 2021	$ 47,682.59	$ -	$ 47,682.59
Receipts:			
2. State allocation	130,996.31	-	130,996.31
2a. Turnback allocation	8,840.00	-	8,840.00
2b. Interest on investments	13.10	-	13.10
2c. Miscellaneous	-	-	-
3. Total receipts	139,849.41	-	139,849.41
4. Total funds available	187,532.00	-	187,532.00
5. Expenditures (Section 1)	156,753.35	-	156,753.35
6. Balance, December 31, 2021	$ 30,778.65	$ -	$ 30,778.65

TOWNSHIP OF PINE GROVE
WARREN COUNTY
LIQUID FUELS TAX FUND
2021 FORM MS-965 – SECTION 3
WITH ADJUSTMENTS

Equipment Balance	Reported	Adjustments	Adjusted Amount
1. Prior year equipment balance	$ 47,682.59	$ -	$ 47,682.59
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	27,967.26	-	27,967.26
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	75,649.85	-	75,649.85
5. Less: Major equipment expenditures	35,550.00	-	35,550.00
6. Remainder	40,099.85	-	40,099.85
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	$ 30,778.65	$ -	$ 30,778.65

TOWNSHIP OF PINE GROVE
WARREN COUNTY
LIQUID FUELS TAX FUND
2022 FORM MS-965 – SECTION 1
WITH ADJUSTMENTS

Expenditure Summary	Reported	Adjustments	Adjusted Amount
Minor equipment purchases	$ -	$ -	$ -
Computer/Computer related training	-	-	-
Major equipment purchases	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	1,553.08	-	1,553.08
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	1,670.38	-	1,670.38
Maintenance and repair of roads and bridges	143,507.92	-	143,507.92
Highway construction and rebuilding projects	-	-	-
Miscellaneous	36.40	-	36.40
Total (To Section 2, Line 5)	$ 146,767.78	$ -	$ 146,767.78

TOWNSHIP OF PINE GROVE
WARREN COUNTY
LIQUID FUELS TAX FUND
2022 FORM MS-965 – SECTION 2
WITH ADJUSTMENTS

Fund Balance	Reported	Adjustments	Adjusted Amount
1. Balance, January 1, 2022	$ 30,778.65	$ -	$ 30,778.65
Receipts:			
2. State allocation	131,944.35	-	131,944.35
2a. Turnback allocation	8,840.00	-	8,840.00
2b. Interest on investments	9.48	-	9.48
2c. Miscellaneous	-	-	-
3. Total receipts	140,793.83	-	140,793.83
4. Total funds available	171,572.48	-	171,572.48
5. Expenditures (Section 1)	146,767.78	-	146,767.78
6. Balance, December 31, 2022	$ 24,804.70	$ -	$ 24,804.70

TOWNSHIP OF PINE GROVE
WARREN COUNTY
LIQUID FUELS TAX FUND
2022 FORM MS-965 – SECTION 3
WITH ADJUSTMENTS

Equipment Balance	Reported	Adjustments	Adjusted Amount
1. Prior year equipment balance	$ 30,778.65	$ -	$ 30,778.65
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	28,156.87	-	28,156.87
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	58,935.52	-	58,935.52
5. Less: Major equipment expenditures	-	-	-
6. Remainder	58,935.52	-	58,935.52
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	$ 24,804.70	$ -	$ 24,804.70

TOWNSHIP OF PINE GROVE
WARREN COUNTY
LIQUID FUELS TAX FUND
2023 FORM MS-965 – SECTION 1
WITH ADJUSTMENTS

Expenditure Summary	Reported	Adjustments	Adjusted Amount
Minor equipment purchases	$ -	$ -	$ -
Computer/Computer related training	-	-	-
Major equipment purchases	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	-	-	-
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	1,102.00	-	1,102.00
Maintenance and repair of roads and bridges	124,600.32	-	124,600.32
Highway construction and rebuilding projects	-	-	-
Miscellaneous	58.44	-	58.44
Total (To Section 2, Line 5)	$ 125,760.76	$ -	$ 125,760.76

TOWNSHIP OF PINE GROVE
WARREN COUNTY
LIQUID FUELS TAX FUND
2023 FORM MS-965 – SECTION 2
WITH ADJUSTMENTS

Fund Balance	Reported	Adjustments	Adjusted Amount
1. Balance, January 1, 2023	$ 24,804.70	$ -	$ 24,804.70
Receipts:			
2. State allocation	133,272.07	-	133,272.07
2a. Turnback allocation	8,840.00	-	8,840.00
2b. Interest on investments	10.30	-	10.30
2c. Miscellaneous	-	-	-
3. Total receipts	142,122.37	-	142,122.37
4. Total funds available	166,927.07	-	166,927.07
5. Expenditures (Section 1)	125,760.76	-	125,760.76
6. Balance, December 31, 2023	$ 41,166.31	$ -	$ 41,166.31

TOWNSHIP OF PINE GROVE
WARREN COUNTY
LIQUID FUELS TAX FUND
2023 FORM MS-965 – SECTION 3
WITH ADJUSTMENTS

Equipment Balance	Reported	Adjustments	Adjusted Amount
1. Prior year equipment balance	$ 24,804.70	$ -	$ 24,804.70
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	28,422.41	-	28,422.41
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	53,227.11	-	53,227.11
5. Less: Major equipment expenditures	-	-	-
6. Remainder	53,227.11	-	53,227.11
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	$ 41,166.31	$ -	$ 41,166.31

TOWNSHIP OF PINE GROVE
WARREN COUNTY
LIQUID FUELS TAX FUND
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

The following information relates to certain types of transactions for which the Pennsylvania Department of Transportation requested that we provide additional detail:

Miscellaneous Receipts

On February 20, 2020, the municipality transferred $69,475.00 from its General Fund to its Liquid Fuels Tax Fund for the reimbursement of a salt shed.

Miscellaneous Expenditures

The following miscellaneous expenditures were paid from the Liquid Fuels Tax Fund during the examination period:

Payee	Description	2020	2021	2022	2023
Financial institution	Bank service charges	$56.00	$56.28	$36.40	$58.44

Finding - Township Paid An Incorrect Invoice

Our examination disclosed that on April 6, 2022, the municipality paid invoice No. 17355 for $2,313.86 for the purchase of cold patch with check No. 403. However, the invoice was sent to the incorrect township. The invoice was billed to Pine Grove Township, Venango County, but was mailed to Pine Grove Township, Warren County, and paid by Pine Grove Township, Warren County.

Although this money should be reimbursed to the Liquid Fuels Tax Fund, the primary concern is the inadequate internal controls which enabled the township to pay an incorrect invoice.

Good internal controls ensure that invoices are reviewed to ensure they are proper invoices for the township before disbursements are paid. The failure to follow this procedure increases the possibility that payment of incorrect invoices could be made and go undetected for long periods of time.

The secretary/treasurer stated that this condition occurred due to an error.

Recommendations

We recommend that the municipality reimburse $2,313.86 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation. We also recommend that the municipal officials contact the vendor as soon as possible to obtain reimbursement.

We further recommend that the township improve internal controls to prevent payment of an incorrect invoice.

Management's Response

The secretary/treasurer stated:

> The payment made out of Pine Grove Township's state fund account on April 6, 2022, in the amount of $2,313.86 for SK-CAMP (MOD) from the vendor was just discovered to be an error. It was detected during the audit that the invoice was mistakenly sent to Pine Grove Township, Russell, Pennsylvania, Warren County, although the material was received by Pine Grove Township, Venus, Pennsylvania, Venango County. A request has been made for the vendor to reimburse Pine Grove Township for this invoice.

Finding - Township Paid An Incorrect Invoice (Continued)

Auditor's Conclusion

During our next examination, we will determine if the municipality complied with our recommendations.

TOWNSHIP OF PINE GROVE
WARREN COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF ONSITE CLOSEOUT MEETING
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

An onsite closeout meeting was held January 16, 2025. Those participating were:

TOWNSHIP OF PINE GROVE

Ms. Julie Parmenter, Secretary/Treasurer

DEPARTMENT OF THE AUDITOR GENERAL

Mr. Joe Soltis, Auditor

TOWNSHIP OF PINE GROVE
WARREN COUNTY
LIQUID FUELS TAX FUND
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

This report was initially distributed to:

The Honorable Michael Carroll
Secretary
Department of Transportation

Township of Pine Grove
Warren County
306 East Street
Russell, PA 16345

The Honorable Douglas Smith
Chairman of the Board of Supervisors

Ms. Julie Parmenter
Secretary/Treasurer

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.